



## MEMORANDUM

PSC

Agenda Item No. 8 (B)

**TO:** Honorable Chairperson Joe A. Martinez and  
Members, Public Safety Committee

**DATE:** May 18, 2004

**FROM:** George M. Burgess  
County Manager

**SUBJECT** Report on Special  
Risk Retirement  
Credits

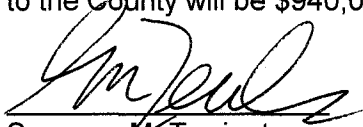
At the April 20, 2004 Public Safety Committee meeting, Commissioner Seijas sponsored a resolution directing the County Manager to seek reclassification of Miami-Dade Police Department employees who were enrolled in academy classes between October 1, 1978 and July 1, 1984 as special risk for the purposes of the Florida Retirement System (FRS). Staff was asked to research the matter and report back to the Board on several issues. After speaking with FRS, the following is provided to clarify the discrepancy for this group. It should be noted that the same situation applies to correctional officers who attended the academy during the same period of time previously noted.

Effective October 1, 1978, the definition of special risk was changed by FRS to require that law enforcement officers and correctional officers must be certified in accordance with F.S. 943.14, and F.S. 944.595 respectively in order to receive special risk retirement credit. Since law enforcement officers and correctional officers in the academy classes during that time period were not yet certified, they were not eligible to receive special risk retirement credit. On the other hand, the definition for firefighters included the language "certified, or required to be certified." Therefore, firefighters enrolled in academy classes were able to receive special risk retirement credit for the period that period because they were required to be certified.

On July 1, 1984, the statutes pertaining to law enforcement and correctional officers were revised to "certified, or required to be certified." At that time, FRS did not change the requirements for the period of October 1, 1978 through June 30, 1984 and according to FRS, there is no statutory authority to approve Special Risk membership for employees that were reported under regular class during this period. Allowing Special Risk membership for employees in this situation will require legislative action by the State.

Miami-Dade County may urge the legislature to take appropriate action to modify the definition of special risk during this period; however, barring legislative action, the County is not able to effect reclassification of the employees in question.

Based on staff preliminary review, approximately 875 law enforcement officers and 528 correctional officers are affected by the change in the Special Risk definition. Staff estimates that the difference in premium contributions for the period in question is \$167,000 for law enforcement personnel and \$67,000 for correctional officers. In addition, FRS will add 6.5 percent interest compounded annually for each individual from the time service was earned to the time service is purchased. Therefore, the estimated cost to the County will be \$940,000 should the required legislative action authorize this purchase.

  
Susanne M. Torriente  
Assistant County Manager

